

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 223, Page 1

November 1993

ITEMS TO REMEMBER

DECEMBER

- | | | |
|----------|-----|---|
| December | 1: | On or before December 1, certify to the County Treasurer a list of the names and addresses of all persons who have money due them. (IC 6-1.1-22-14) |
| December | 5: | On or before the fifth day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of November, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1) |
| December | 20: | If school township has become a part of a school corporation organized under Chapter 202, Acts 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due January 1, 1994. (IC 20-4-1-35) |
| December | 25: | Legal Holiday - Christmas Day (IC 1-1-9-1) |

JANUARY

- | | | |
|---------|-------|---|
| January | 1: | Legal Holiday - New Year's Day (IC 1-1-9-1) |
| January | 1: | Set up the Financial and Appropriation Record for the year 1994, by bringing forward the fund (cash) balances at the close of the year 1993 and entering appropriations as finally adopted and approved. |
| January | 4: | Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January.) (IC 36-6-6-7) |
| January | 4-31: | Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6) |

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 223, Page 2

November 1993

ITEMS TO REMEMBER

(Continued)

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| January | 5: | On or before the fifth day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of December, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1) |
| January | 11: | Annual meeting of the township board for the purpose of receiving, auditing and approving the report of the township trustee for 1993. (Second Tuesday after first Monday in January.) (IC 36-6-6-9) |
| January | 15: | Assessment date for mobile homes defined in IC 6-1.1-7-1. (IC6-1.1-1-2) |
| January | 15: | Last day to make pension report and payment for fourth quarter of 1993 by townships participating in PERF. |
| January | 17: | Legal Holiday - Martin Luther King Day (IC 1-1-9-2) |
| January | 21: | Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 1993 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on January 12). (IC 36-6-4-12) |
| January | 31: | Last day to file 1993 financial report, Township Form 15, with the State Board of Accounts. Use the forms sent to you or which you picked up at the State Board of Accounts meeting in Indianapolis, November 18, 1993. |
| January | 31: | Last day to provide each employee with a W-2. |
| January | 31: | Last day to file quarterly report for last quarter of 1993 with Internal Revenue Service. |
| January | 31: | Last day to file Form 100R, Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form shall be mailed to the State Board of Accounts, 302 West Washington Street, 4th Floor, Room E418, Indianapolis, Indiana 46204. (IC 5-11-13-1) |
| January | 31: | Last day to make report for last quarter of 1993 to Employment Security Division. |

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 223, Page 3

November 1993

FEBRUARY

- February 5: On or before the fifth day of each month the trustee shall file with the secretary of the township board of finance a verified statement which shall reconcile, as of the last day of January, the balance of public funds as disclosed by his or her records (financial and appropriation record) with the statement of the balance made by the depositories. (IC 5-13-6-1)
- February 12: Legal Holiday - Lincoln's Birthday (IC 1-1-9-1)
- February 14: Last day for publication of township trustees' Annual Report, Township Form 15, for 1993, in summary form. (Within four weeks after the third Tuesday after the first Monday in January.) (IC 36-6-4-13)
- February 21: Legal Holiday - Washington's Birthday (IC 1-1-9-1)
- February 28: Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Internal Revenue Service and Indiana Department of State Revenue, respectively.

POOR RELIEF GUIDELINES - NECESSARY DOCUMENTATION FOR TOWNSHIP TRUSTEE AUDIT

P.L. 145-1993 section 1 amended IC 12-20-20-1 and provides in part (c) "... a township having a population of at least twenty thousand (20,000) where the board of county commissioners...by resolution authorizes the township trustee to pay poor relief claims in the manner provided in this subsection. If a resolution is so adopted and if the township trustee agrees with this procedure, then the township trustee **shall pay claims against the township for poor relief in the same manner that other claims against the township are paid.** The township trustee, when authorized to pay claims directly to vendors, shall pay a claim within forty-five (45) days. The township trustee shall pay the claim from:

1. any balance standing to the credit of the township against which the claim is filed; or
2. from any other available fund from which advancements can be made to the township for that purpose." (Our Emphasis)

P.L. 145-1993 section 5 added IC 12-20-21-5 which states that a "...township that is subject to IC 12-20-20-1(c) **shall** supply the county auditor quarterly with information that the auditor:

1. has for townships that are subject to IC 12-20-20-1(b); and
2. needs to comply with this chapter."

IC 12-20-20-1(b) states in part "after a poor relief claim is certified by a township trustee under **subsection (a)**, the poor relief claim, with the original township poor relief order attached, must be filed with the **county auditor for payment** in the following manner:..." and goes on to list the procedures for the county auditor to pay the poor relief claim for a township having a population of **less** than twenty thousand and those townships having at least twenty thousand (20,000) who do not opt to use subsection (c).

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 223, Page 4

November 1993

Based on these statutes, townships as provided in IC 12-20-20-1(c) as stated above will be paying their own poor relief claims in the same manner that other claims against the township are paid. The State Board of Accounts will therefore not take audit exception to a county not auditing poor relief claims, since the county auditor is not issuing the warrant for townships to which IC 12-20-20-1 (c) is applicable.

Based on these statutes, it would appear that if a resolution is adopted and the township trustee agrees to the procedures set out in IC 12-20-20-1(c) then it would be necessary for the township trustee to require that claims against the township must be:

- a. itemized and sworn to as provided by law;
- b. accompanied by the original township poor relief order; which must be itemized and signed; and
- c. checked with the records of the township trustee, as administrator of poor relief, and audited and certified by the township trustee.

In order to comply with IC 12-20-21-5 which states " The township trustee of a township that is subject to IC 12-20-20-1(c) shall supply the county auditor quarterly with information that the auditor:

- (1) has for townships that are subject to IC 12-20-20-1(b); and
- (2) needs to comply with this chapter." (Our Emphasis)

The State Board of Accounts is of the audit position that the following is the information to be supplied to the county auditor:

1. Prescribed County Poor Relief Form No. PR 6, (entitled "County Auditor's Report of Poor Relief Expenditures and Budget Estimate") which will be filed annually and used by the County Auditor to establish a proposed levy. This form will be completed using actual amounts received and disbursed from January 1 through June 30 and must be on file with the County Auditor no later than July 31. (IC 12-20-21-1 requires the county auditor shall report on August 1 to the board of commissioners.)
2. Newly Prescribed Township Poor Relief Form No. PR 8, (entitled Township Trustee's Quarterly Poor Relief Report of Actual and Estimated Receipts and Disbursements") will be filed quarterly. This report will enable the county auditor to keep the county commissioners and council informed as to any anticipated deficit.
3. A copy of Prescribed Township Form No 6 entitled "Township Trustee's Register of Poor Fund Claims and Expenses by Appropriations" will be filed quarterly with PR 8 (see preceeding paragraph)

The Trustee must establish a clear cutoff as to which claims were paid by the County versus the Township and establish the appropriation and available cash balance on the Township records. Sufficient funds should be retained at the County to cover outstanding obligations (county warrants (checks) and purchase orders). Do not set up a separate bank account. Do set up a separate fund in the Financial and Appropriation record entitled _____ Township Poor Relief Fund. Use all. existing Prescribed Poor Relief Forms. Checks should be on Township Form No. 6 (Revised 1967), Township Trustee Check.

**TOWNSHIP TRUSTEES' BULLETIN
and Uniform Compliance Guidelines**

Volume 223, Page 5

November 1993

FORMS PRESCRIBED BY THE STATE BOARD OF ACCOUNTS

As a result of advances in computer technology, some computer hardware, software and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts. Additionally, some of the prescribed forms are currently replicated on continuous, preformatted computer paper.

The State Board of Accounts prescribes the required accounting system forms, but does not specify the source from which the forms must be obtained. Therefore, the State Board of Accounts will not take exception to the use of forms which provide exact replications of the prescribed forms created by computer printer or utilizing continuous form computer paper. (All prenumbered forms must still be serially prenumbered by the printing supplier prior to delivery to the township). These exact replications must be identical to the prescribed forms in format, titles and locations of data. These exact replications of prescribed forms are not required to be submitted to the State Board of Accounts for approval and each form should be identified as "**PRESCRIBED BY THE STATE BOARD OF ACCOUNTS**" in the same location as on the prescribed form.

The use of computer generated prescribed forms should be brought to the attention of the Field Examiners during the next regularly scheduled audit. The forms and the computer system generating the forms are subject to a technical computer audit based upon the results of the Field Examiners' risk assessment.

NEW TOWNSHIP FORM PR-8

New township form PR-8, Township Trustee's Quarterly Poor Relief Report of Actual and Estimated Receipts and Disbursements is attached for those townships who pay their poor relief directly as discussed in the article on page 3 of this bulletin. Please note the form is to be prepared in triplicate with one copy to the Board of County Commissioners, one copy to the County Auditor and one copy retained by the trustee.

TOWNSHIP TRUSTEES QUARTERLY POOR RELIEF REPORT OF ACTUAL AND
ESTIMATED RECEIPTS AND DISBURSEMENTS

TOWNSHIP _____ COUNTY, INDIANA

Pursuant to laws of the State of Indiana, the following report is submitted showing the condition of the poor relief funds of the above named township for the quarter reported on April 1, 19____, July 1, 19____, September 1, 19____ or January 1, 19____.

| | Poor Relief Fund | |
|--|--------------------|-----------------|
| For Present Calendar Year | Quarter to Date | Year to Date |
| 1. Balance, January 1 | \$ _____ | \$ _____ |
| 2. Receipts during (actual and estimated): | | |
| (a) Actual receipts to date | | |
| (b) Receipts from temporary loans | | |
| (1) Receipts from advances by county . . . | | XXXXXX |
| (c) Estimated tax collections (including vehicle excise tax and bank and building and loan tax) | | XXXXXX |
| (d) Other anticipated receipts to December 31 (refunds, reimbursements, Sale of bonds, etc.) | | XXXXXX |
| (e) Total actual and estimated receipts | | |
| 3. Total balance and receipts | | |
| 4. Disbursements (actual and estimated): | | |
| (a) Actual Disbursements, excluding repayment of loans and advances | | |
| (b) Unpaid claims as of quarter ending | | XXXXXX |
| (c) Estimated poor relief expense and bonds and interest payable to December 31 | | XXXXXX |
| (d) Repayment of temporary loans, line 2b principal \$ _____ interest \$ _____ . . | | |
| (e) Repayment of prior year advances by county . . | | |
| (f) Total actual and estimated disbursements... | | |
| 5. Actual or estimated balance or overdraft, December 31 of present year; if overdraft, this represents the anticipated deficit in the fund. If overdraft, check one of the boxes below: | | |
| (a) Which the township board shall appeal to borrow money under IC 12-20-24 <input type="checkbox"/> | | |
| (b) If township board does not appeal or if appeal fails, the amount needed to be <u>provided</u> by county board of commissioners under IC 12-20-20 <input type="checkbox"/> | | |

NOTE: The term "advances" means funds to be repaid from next year's poor relief loan fund tax levy, as distinguished from temporary loans required to be repaid in the current year.

Dated: _____, 19__.

Signature of Township Trustee

PREPARE IN TRIPLICATE: One copy to Board of County Commissioners; one copy to County Auditor; one copy for files of Township Trustee.